



# NORFOLK

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February 10, 2015

To the Honorable Council  
City of Norfolk, Virginia

**R-12**

Re: Tax Overpayment  
Portfolio Recovery Associates, L.L.C.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Portfolio Recovery Associates, L.L.C. \$73,479.50 based upon the overpayment of Business License Taxes for years 2011 through 2013, resulting in a refund due of \$73,479.50, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

1/12/15mr

Form and Correctness Approved: *RMP*

By *[Signature]*  
Office of the City Attorney

Contents Approved:

By *[Signature]*  
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ *73,479.50* *1000-4101*  
*[Signature]* Account  
Director of Finance *1/28/15*  
Date

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO PORTFOLIO RECOVERY  
ASSOCIATES, L.L.C. BASED UPON THE  
OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR  
THE YEARS 2011 THROUGH 2013.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that the business license tax was erroneously overpaid by  
Portfolio Recovery Associates, L.L.C. for the tax years 2011  
through 2013, and has corrected this assessment in accordance  
with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$73,479.50, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$73,479.50 is hereby  
appropriated for a refund to Portfolio Recovery  
Associates, L.L.C. for tax years 2011 through 2013;

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to refund to Portfolio  
Recovery Associates, L.L.C. in the amount specified

above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Portfolio Recovery Associates LLC**

**Account Number  
91500-29851**

**January 7, 2015**

**Overview:**

**Portfolio Recovery Associates LLC** paid business license tax on gross receipts attributable to other states and requested a deduction for 2011-2013 business license assessments in accordance with *Virginia Code §58.1-3732 (B)(2)*.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Financial Impact:**

The refund reduces the **Business License** revenue by **\$73,479.50** for fiscal year 2015.

**Conclusion:**


It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax over payment of **\$73,479.50 with interest**.

**Certification**

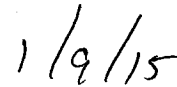
I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that **Portfolio Recovery Associates LLC** is due a refund in the amount of **\$73,479.50** with interest as specified by **Norfolk City Code 24-25.3(1)(f)** due to the overpayment of the **Business License** tax for the year 2014.



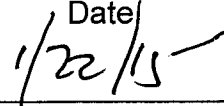
C. Evans Poston Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date